Customer No. 22,852

Attorney Docket No.: **04329.3266**

Page 2 of 2

C. Larry O'Rourke	26,014
James K. Hammond	31,964
Frank A. DeCosta	41,705

This is not a Power of Attorney to the above-named practitioners.

Accordingly, the practitioners named above do not have authority to sign a request to change the correspondence address, a request for an express abandonment, a disclaimer, a power of attorney, or other document requiring the signature of the applicant, assignee of the entire interest or an attorney of record.

The above-identified application is currently associated with FINNEGAN,
HENDERSON, FARABOW, GARRETT, & DUNNER, L.L.P., Customer No. 22,852,
with respect to correspondence address and Power of Attorney.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, L.L.P.

Dated: July 2, 2004

Rickard V. Burgujian Reg. No. 31 744

RVB/FPD/sci

As a below named inventor, I declare that my residence, mailing address and citizenship are as stated below above my name; I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD FOR THE SAME

	JUL 0 2	2004
the specification of which (check applicable box(es))	. Q
[] is attached hereto.	RADE	MARKE
[X] was filed on March 10, 2004	as United States Application No. 10/796	5,029
or PCT International Application No.		

and was amended on

I hereby state that I have reviewed and understand the contents of the above dentified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56. I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 35 U.S.C. 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed:

				Priority
Country	Category	Application Number	Filing Date	Claim
Japan	Patent	2004-003567	January 9, 2004	Yes

And I hereby appoint Douglas B. Henderson(Reg.No.20,291), Ford F. Farabow, Jr. (Reg.No.20,630), Arthur S. Garrett(Reg.No.20,338), Donald R. Dunner(Reg.No.19,073), Brian G. Brunsvold(Reg.No.22,593), Tipton D. Jennings, IV(Reg.No.20,645), Jerry D. Voight(Reg.No.23,020), Laurence R. Hefter(Reg.No.20,827), Kenneth E. Payne(Reg.No.23,098), Herbert H. Mintz(Reg.No.26,691), C. Larry O'Rourke(Reg.No.26,014), Albert J. Santorelli(Reg.No.22,610), Michael C. Elmer(Reg.No.25,857), Richard H. Smith(Reg.No.20,609), Stephen L. Peterson(Reg.No.26,325), John M. Romary(Reg.No.26,331), Bruce C. Zotter(Reg.No.27,680), Dennis P. O'Reilley(Reg.No.27,932), Allen M. Sokal(Reg.No.26,695), Robert D. Bajefsky(Reg.No.25,387), Richard L. Stroup(Reg.No.28,478), David W. Hill(Reg.No.28,220), Thomas L. Irving(Reg.No.28,619), Charles E. Lipsey(Reg.No.28,165), Thomas W. Winland(Reg.No.27,605), Basil J. Lewris(Reg.No.28,818), MartinI. Fuchs(Reg.No.28,508), E. Robert Yoches(Reg.No.30,120), Barry W.Graham(Reg.No.29,924), Susan Haberman Griffen(Reg.No.30,907), Richard B.Racine(Reg.No.30,415), Thomas H.Jenkins(Reg.No.30,857), Robert E.Converse, Jr.(Reg.No.27,432), Clair X.Mullen, Jr. (Reg. No. 20, 348), Christopher P. Foley (Reg. No. 31, 354), John C. Paul (Reg. No. 30, 413), David M.Kelly(Reg.No.30,953), Kenneth J. Meyers(Reg.No.25,146), Carol P. Einaudi(Reg.No.32,220), Walter Y. Boyd, Jr.(Reg.No.31,738), Steven M. Anzalone(Reg.No.32,095), Jean B. Fordis(Reg.No.32,984), Barbara C. McCurdy(Reg.No.32,120), James K.Hammond(Reg.No.31,964), Richard V.Burgujian(Reg.No.31,744), J.Michael Jakes(Reg.No.32,824), Thomas W.Banks(Reg.No.32,719), M.Paul Barker(Reg. No.32,013) and Charles E.Van Horn(Reg.No.40,266), each of whose address is 1300 I Street, N.W., Washington, D.C. 20005-3315, or any one of them, my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent & Trademark Office connected therewith, and request that correspondence be directed to Finnegan, Henderson, Farabow, Garrett & Dunner, L.L.P., 1300 I Street, N.W., Washington, D.C. 20005-3315.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I declare further that my citizenship, residence and mailing address are as stated below next to my name:

[1st Inventor]

Residence Address: Yokohama-shi, Japan Mailing Address: c/o Intellectual Property Division, T Minato-ku, Tokyo 105-8001, Japan Citizenship: Japan	Coshiba Corporation, 1-1, Shibaura 1-chome,			
Tatsuhiko Shirakawa	JUN3.2004			
Tatsuhiko Shirakawa	Date:			
[2nd Inventor] Residence Address: Yokohama-shi, Japan Mailing Address: c/o Intellectual Property Division, Toshiba Corporation, 1-1, Shibaura 1-chome, Minato-ku, Tokyo 105-8001, Japan Citizenship: Japan				
Yoshiaki Sugizaki.	JUN 3. 2004			
Yoshiaki Sugizaki U U	Date:			